

CHAPTER 2
IOWA ELECTION CAMPAIGN FUND
[Prior to 9/9/87, Campaign Finance Disclosure[190] Ch 2]
[Prior to 3/30/94, Campaign Finance Disclosure Commission [121] Ch 2]

351—2.1(56) Interpretation of checkoff markings. For the purpose of implementing Iowa Code section 56.18, the director of revenue and finance shall, wherever feasible, interpret the marking of a tax return so as to give effect to the taxpayer's intent, as follows:

2.1(1) In a case of a single taxpayer who marks the columns designated for "spouse" the marking shall have the effect of making a \$1.50 contribution so designated if only one box is marked.

2.1(2) A single taxpayer marking the box "spouse" and then marking only one box for "yourself" shall be deemed to have contributed \$1.50 as indicated by the box marked for the single taxpayer.

2.1(3) In a case of a single taxpayer marking more than one box, this shall have the effect of making a contribution to the campaign fund to be divided among the eligible parties.

2.1(4) Taxpayers filing a joint or combined return who mark more than one box under "yourself" shall be deemed to have indicated their intention to contribute \$1.50 to the campaign fund to be divided among the eligible parties.

Taxpayers filing a joint or combined return who mark more than one box under "spouse" shall be deemed to have indicated their intention to contribute \$1.50 to the campaign fund to be divided among the eligible parties.

2.1(5) The words "mark," "marks," and "marking" shall mean any X, check, circle, line, filling in of the square, or any other reasonable indication of the intention of the taxpayer.

2.1(6) For tax years beginning on or after January 1, 1983, any taxpayer who directs that \$1 of the taxpayer's tax liability be paid over to the Iowa election campaign fund may also donate an additional \$2 to be allocated to or among the qualifying political parties in the same manner as the taxpayer's \$1 designation. If a husband and wife file a joint return each spouse may direct that an additional \$2 be donated pursuant to the provisions of this paragraph. The \$2 donation will reduce the taxpayer's refund or increase the amount due with the return, and must be made on the original return for the current year. For further information about optional designations of funds by taxpayers, see 701—subrule 43.4(2).

2.1(7) If two political parties are listed on the Iowa individual income tax return for a tax year for purposes of the checkoff to the Iowa election campaign fund and a taxpayer designates on the return that the checkoff contribution is to be divided among the political parties, the contribution shall be divided equally between the two political parties. However, if more than two political parties are listed on the income tax return for the checkoff to the Iowa election campaign fund, the contribution shall not be divided equally among the political parties. Instead, the taxpayer's contribution is to be divided among the parties in the ratio of the number of registered voters for a particular political party on December 31 of the year for the return to the total number of registered voters on December 31 of the year for the return that have declared an affiliation with any of the political parties. Therefore, if there are three political parties listed on the 1997 Iowa return and "X" political party has 40 percent of the registered voters on December 31, 1997, who have declared an affiliation with that party, 40 percent of the political checkoff contributions that are to be divided among the political parties shall be paid to "X" political party.

This rule is intended to implement Iowa Code sections 56.18 to 56.20 and 56.25.

351—2.2(56) Director of revenue and finance—monthly reports. The director of revenue and finance shall submit a report to the board and each state party chair on the twenty-fifth day of each month of the amount of money remitted to the Iowa election campaign fund that month and the total amount year-to-date during that taxable year. The report by the director of revenue and finance for the month of November in the year in which the general election occurs, which certifies the amount of election campaign funds available to the parties, shall be the last funds available to the parties under the application submitted by the parties pursuant to subrule 2.3(1).

351—2.3(56) Funds—application and transfer. Iowa election campaign funds shall be applied for by and transferred to political parties eligible to receive such funds in a manner which substantially complies with the following:

2.3(1) Upon the director of revenue and finance's receipt of the party's application for funds, the party may request the transfer of all or any part of the election campaign funds to which it is presently entitled. However, the last claim voucher for a year in which a general election occurs should be submitted to the director of revenue and finance no later than November 25. The last warrant written by the director of revenue and finance in a general election should be issued to the political party no later than December 1.

2.3(2) The director of revenue and finance shall, after making the last payment, commence to accumulate any additional funds received by that office from the department of revenue and finance and shall hold them for distribution according to these rules for the next succeeding general election. Accumulation of funds shall not be construed to include any funds not utilized by a political party which according to Iowa Code section 56.24 revert to the general fund of the state.

2.3(3) Each year the treasurer of state shall submit to the director of revenue and finance and board a statement detailing the amount of interest income credited to the state account of each political party during the 12-month period ending November 30.

This rule is intended to implement Iowa Code section 56.22.

351—2.4(56) Nonlegitimate Iowa election campaign fund expenses. A nonlegitimate campaign expense shall be any expenditure from campaign funds which is intended to promote the primary election candidacy of a person or persons seeking public office. The funds provided by the Iowa election campaign fund shall not be used to pay indebtedness of any party incurred to promote the primary election candidacy of a person or persons seeking public office.

This rule is intended to implement Iowa Code sections 56.20 and 56.22.

351—2.5(56) Documentation by political parties. The chairperson of each political party receiving funds from the political fund provided for herein shall provide invoices and canceled checks or cash receipts for all state moneys used in the campaign. All such funds shall be maintained in a separate account.

351—2.6(56) Legitimate campaign expenses. All Iowa election campaign funds shall be used only for legitimate campaign expenses. "General election" as used in these rules shall be the same as defined in Iowa Code section 39.3, or for any special election as defined in Iowa Code section 69.14. Examples of legitimate expenses are as follows:

2.6(1) Radio, television and newspaper advertising for the parties or general election candidates.

2.6(2) Leaflets, fliers, buttons and stickers for the parties or general election candidates.

2.6(3) Party staff and general election campaign staff salaries, fringe benefits and applicable payroll taxes. Each staff person must be listed by name, the amount paid as net salary, fringe benefits, applicable payroll taxes and the amount paid for expenses.

2.6(4) Travel expenses, lodging and food for party staff and general election campaign candidates and staff.

2.6(5) Travel expenses, lodging and food for public officials who promote party activities or travel with general election candidates in campaign activities, provided that the expenses are not intended to promote the primary election candidacy of any person or persons seeking public office.

2.6(6) Direct or in kind contributions to the political committees of a general election candidate for public office.

2.6(7) Building costs, utilities and maintenance for the office locations of the state political parties or general election candidates.

2.6(8) Expenses of the office operations of the political parties, including printing and copying charges, postage costs, telephone charges, computer services, bank charges, election records, parking costs and miscellaneous office supplies, provided that expenses are not intended to promote the primary election candidacy of any person or persons seeking public office.

2.6(9) Payment for contract services for projects of the political parties, if the project is for general election purposes.

2.6(10) Party expenses for the initial recruitment of candidates for public office by the political parties are allowed.

2.6(11) Expenses for volunteer activities, meeting costs and fundraising costs provided that the expenses are not intended to promote the primary election candidacy of any person or persons seeking public office.

These rules are intended to implement Iowa Code section 56.23.

351—2.7 Rescinded, effective 1/1/82.

351—2.8(56) Limitations on types of expenditures. The Iowa election campaign fund may not be used to purchase any item, the use of which or benefit derived therefrom extends beyond the time within which those funds may be spent. Any leased item may not be paid with Iowa election campaign funds after the time limit for spending those funds has expired. Any item purchased or acquired by prepaid lease, the term of which extends beyond the time limits for spending Iowa election campaign funds, shall be considered to be unspent funds and shall revert to the general fund as provided by law.

In addition, all expenditures of election campaign funds by political parties and candidates between the day following a general election and the date on which the funds revert to the general fund must be for encumbrances that existed on election day.

351—2.9(56) Change not permitted. A checkoff made on a return filed with the Iowa department of revenue and finance cannot be changed or revoked.

351—2.10(56) Rescission not permitted. A checkoff once certified shall not be rescinded if the taxpayer later amends the return to reduce the tax liability to zero.

351—2.11(56) Time limit for filing. A tax return which contains a political checkoff must be filed within 12 months after the close of the taxpayer's tax year for the checkoff to be counted.

***351—2.12(56) Party report forms.** The chair of every political party receiving Iowa election campaign funds shall submit the annual report mandated by Iowa Code section 56.23 on forms printed and distributed by the Iowa ethics and campaign disclosure board.

2.12(1) Each time a party receiving Iowa election campaign funds disburses the funds to a candidate, candidate's committee, or a political committee, the party shall complete form CFDC/TF (Transmittal Form) and transfer it with the funds.

Each person receiving Iowa election campaign funds and a partially completed form CFDC/TF shall complete the form and return it to the political party from which the Iowa election campaign funds were received.

All completed CFDC/TF forms shall be submitted along with the CFDC/PR report form mandated by subrule 2.12(2) of the board's administrative rules.

2.12(2) Each party required to file an annual report of its receipt and disbursement of Iowa election campaign funds shall complete and submit the following form CFDC/PR. (Report of Receipts and Disbursements of Iowa election campaign fund.)

The CFDC/PR shall be submitted along with the CFDC/TF forms mandated by subrule 2.12(1) of the board's administrative rules.

2.12(3) The completion and submission of forms CFDC/PR and CFDC/TF to the department of revenue and finance and the campaign finance disclosure commission shall constitute the annual report mandated by Iowa Code section 56.23.

These rules are intended to implement Iowa Code sections 56.20 and 56.23.

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CHAPTER 3 COUNTY COMMISSIONERS OF ELECTION

[Prior to 9/9/87, Campaign Finance Disclosure[190] Ch 3]

[Prior to 3/30/94, Campaign Finance Disclosure Commission[121] Ch 3]

Rescinded IAB 11/27/02, effective 1/1/03

*Copies of the forms are available upon request from the Iowa Ethics and Campaign Disclosure Board, 514 E. Locust Street, Suite 104, Des Moines, Iowa 50309.